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CENTRAL FAX CENTER

MAY 04 2007

Application Serial No: 10/523,104  
Responsive to the Office Action mailed on: January 4, 2007

**IN THE SPECIFICATION**

**Amendments to the Title:**

Please amend the title from as it appears on the Assignment to as follows:

MAGNETIC HEAD WITH MULTILAYER FILM INCLUDING METAL  
MAGNETIC FILMS AND NON-MAGNETIC FILMS AND MAGNETIC  
RECORDING/REPRODUCING DEVICE